

# Exhibit A

ORIGINAL

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LODGED

AUG 10 2007

CLERK, U.S. DISTRICT COURT  
DISTRICT OF HAWAII

FILED IN THE  
UNITED STATES DISTRICT COURT  
DISTRICT OF HAWAII

AUG 13 2007

at 2 o'clock and 10 min. SUE BEITIA, CLERK

Attorney for Defendant  
ANDY S.S. YIP

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	CR. NO. CR02-00225 DAE
	)	
Plaintiff,	)	STIPULATION
	)	
vs.	)	
	)	
ANDY S.S. YIP,	(01) )	
BRENDA M.O. CHUNG	(02) )	
	)	
Defendants.	)	
	)	

STIPULATION

IT IS HEREBY STIPULATED by and between the parties that the evidence would show that during the years 1995 - 1998, Defendant Andy S.S. Yip conducted an "off the books" business for the sale primarily of watches. The proceeds from these sales were received mainly in the form of Japanese yen and some travelers checks. The yen and checks were exchanged for blank Honolulu Foreign Exchange checks which were used to payoff various personal and that business' expenses. The IRS investigation would reveal that these activities resulted in a tax loss in excess of \$300,000.

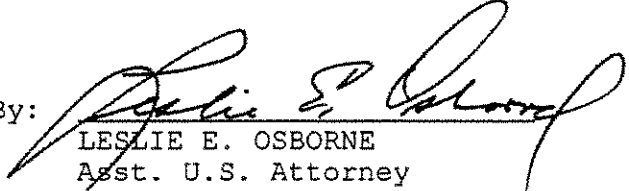
EXHIBIT "A"


It is understood by the parties that this Stipulation may not be relied upon at sentencing.


DATED: Honolulu, Hawaii, Aug 10, 2007.

EDWARD H. KUBO, JR.  
United States Attorney  
District of Hawaii

By:

  
LESLIE E. OSBORNE  
Asst. U.S. Attorney  
Attorney for Plaintiff  
UNITED STATES OF AMERICA

  
HOWARD T. CHANG  
Attorney for Defendant  
ANDY S.S. YIP

  
HOWARD K.K. LUKE  
Attorney for Defendant  
BRENDA M.O. CHUNG

APPROVED AND SO ORDERED:

  
DAVID A. EZRA  
United States District Judge

UNITED STATES OF AMERICA v. ANDY S.S. YIP, et al., CR. NO.  
CR02-00225 (1) DAE, STIPULATION

**Subject:** Activity in Case 1:02-cr-00225-DAE USA v. Yip, et al Stipulation and Order  
**From:** hid\_resp@hid.uscourts.gov  
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U.S. District Court

District of Hawaii - CM/ECF V3.04 (3/07)

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**Case Name:** USA v. Yip, et al

**Case Number:** 1:02-cr-225

**Filer:**

**Document Number:** 231

**Docket Text:**

STIPULATION as to Andy S.S. Yip, Brenda M.O. Chung ("*...Stipulated...that evidence would show that during the years 1995-1998, Defendant Andy S.S. Yip conducted an 'off the books' business for the sale primarily of watches...*"). Signed by Judge DAVID ALAN EZRA. (afc)

**1:02-cr-225-1 Notice has been electronically mailed to:**

Howard T. Chang howardchang.crimtaxatty@hawaiiantel.net

Howard K.K. Luke howardkkluke@hawaii.rr.com

Leslie E. Osborne, Jr les.osborne@usdoj.gov, gloria.parker@usdoj.gov, USAHLECFMajorCrimes@usdoj.gov

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David M. Hayakawa  
Law Office of Howard K K Luke  
841 Bishop St Ste 2022  
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**1:02-cr-225-2 Notice has been electronically mailed to:**

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